

Senate Engrossed House Bill

FILED

**JANICE K. BREWER
SECRETARY OF STATE**

State of Arizona
House of Representatives
Forty-eighth Legislature
First Regular Session
2007

CHAPTER 117

HOUSE BILL 2207

AN ACT

AMENDING SECTIONS 28-2062, 42-18057 AND 42-19160, ARIZONA REVISED STATUTES;
RELATING TO PROPERTY TAXES.

(TEXT OF BILL BEGINS ON NEXT PAGE)

1 Be it enacted by the Legislature of the State of Arizona:

2 Section 1. Section 28-2062, Arizona Revised Statutes, is amended to
3 read:

4 28-2062. Mobile home delinquent unsecured personal property tax
5 list

6 A. The department shall prepare and maintain a list that identifies
7 each prior year for which outstanding delinquent unsecured personal property
8 taxes on mobile homes remain unpaid. The list shall contain:

9 1. The complete manufacturer's serial number, the brand name or model
10 and the name of the manufacturer of each mobile home.

11 2. The name and address of the current owners.

12 3. The year of levy, assessing county and ONE OF THE FOLLOWING UNIQUE
13 IDENTIFYING NUMBERS:

14 (a) THE TAXPAYER IDENTIFICATION NUMBER.

15 (b) THE tax roll identification number of the outstanding delinquent
16 taxes for each mobile home.

17 4. Other information that the department may find necessary.

18 B. The department of revenue, each county assessor and each county
19 treasurer shall provide such cooperation and information as the department OF
20 TRANSPORTATION requires in the preparation and maintenance of the listing
21 required by subsection A of this section.

22 C. The department shall provide each county assessor who acts as a
23 registering officer for the department with copies of or access to the
24 listing prepared pursuant to subsection A of this section.

25 Sec. 2. Section 42-18057, Arizona Revised Statutes, is amended to
26 read:

27 42-18057. Payment of tax by part owner; lien for contribution;
28 allocation of tax lien in event of parcel split or
29 consolidation

30 A. If a parcel of real property is assessed in its entirety to one or
31 more persons and part of the property belongs to another person who does not
32 appear on the assessment roll:

33 1. That person may pay a portion of the whole tax in proportion to the
34 person's interest in the property.

35 2. The county treasurer shall receive the tax and give a receipt to
36 the person, subject to section 42-18055, subsection C, showing what part of
37 the tax was paid.

38 B. A person who pays the tax on the whole parcel of which the person
39 is a part owner has a lien on the share of the other part owner for that
40 portion of the tax that was paid, with interest. The person may enforce the
41 lien in the same manner as any other lien.

42 C. AFTER THE TAX ROLL IS DELIVERED TO THE COUNTY TREASURER PURSUANT TO
43 SECTION 42-18003 AND AFTER ALL OTHER MEANS TO ALLOCATE TAXES AMONG PARTIES
44 HAVE BEEN EXHAUSTED, THE COUNTY TREASURER MAY ALLOCATE THE TAX DUE FOR

1 PARCELS OF REAL PROPERTY THAT WERE SPLIT OR CONSOLIDATED AFTER SEPTEMBER 30
2 OF THE VALUATION YEAR AS FOLLOWS:

3 1. THE ALLOCATION OF THE TAX TO THE PARCEL OR PARCELS SHALL BE IN
4 EQUITABLE PROPORTIONS.

5 2. THERE SHALL BE NO CHANGE IN THE TOTAL VALUATION OR CLASSIFICATION
6 OF THE PROPERTY AS DETERMINED BY THE ASSESSOR.

7 3. THE TOTAL PRIMARY AND SECONDARY TAXES OF THE NEW PARCEL OR PARCELS
8 MUST BE THE SAME AS THE PRIMARY AND SECONDARY TAXES ASSESSED TO THE ORIGINAL
9 PARCEL OR PARCELS.

10 4. THE COUNTY TREASURER SHALL APPORTION THE NEW TAX AMOUNTS AMONG THE
11 TAXING AUTHORITIES IN THE SAME MANNER THAT APPLIED TO THE ORIGINAL PARCEL OR
12 PARCELS BEFORE BEING SPLIT OR CONSOLIDATED.

13 Sec. 3. Section 42-19160, Arizona Revised Statutes, is amended to
14 read:

15 42-19160. Delinquent taxes accruing under previous ownership;
16 extension of due date; exemption of interest and
17 penalty

18 A. If delinquent taxes on a mobile home were levied and became
19 delinquent when the mobile home was the property of a previous owner:

20 1. The county treasurer, on application and payment of a five dollar
21 fee by the current owner, shall extend the due date for paying the taxes for
22 one year with no interest and penalty. ~~On application and payment of an~~
23 ~~additional five dollar fee, the county treasurer shall extend the due date~~
24 ~~for an additional year. The total aggregate period of extensions may not~~
25 ~~exceed two years from the date of the original application and payment of the~~
26 ~~original application fee.~~

27 2. Any accrued interest or penalty due on the delinquent tax amount
28 shall be exempted from payment by the current owner.

29 B. Delinquent taxes that are extended under this section become due
30 and payable immediately if the mobile home is sold.

31 C. THIS SECTION DOES NOT APPLY TO A PERMANENTLY AFFIXED MOBILE HOME
32 THAT IS ASSESSED AS REAL PROPERTY PURSUANT TO CHAPTER 15, ARTICLE 5 OF THIS
33 TITLE.

APPROVED BY THE GOVERNOR APRIL 24, 2007.

FILED IN THE OFFICE OF THE SECRETARY OF STATE APRIL 24, 2007.